

income tax purposes, but irrigation motors, equipment and so on is a tenure basis now. Various guidelines, and then improvements to real estate and those improvements can be depreciated which is the irrigation well down in the ground, but I'm just giving that to you for consideration. I'm not saying that... I know this issue is so muddied now, that I don't believe any senator is exactly sure what we're going to be voting on or exactly what will be the consequences of it. But the federal guidelines on depreciation do give us some guidelines.

PRESIDENT: Thank you. Senator Moore, please.

SENATOR MOORE: Mr. President, I would call the question.

PRESIDENT: Thank you, it won't be necessary but you're the last one. Senator Hall, did you wish to close on the adoption of the committee amendments?

SENATOR HALL: Now if we just turn on the micro...there we go. The committee amendments, as I think have been adequately debated, do improve the bill. I would urge every member of the body to support the committee amendments whether you intend to support the bill or not. I do not intend to support the bill, but I do intend to support the committee amendments because they clearly do make a bad bill better. The issue of whether or not the pipeline, center pivot irrigation system issue is one that would lead to further court decisions is up in the air. Whether it is in this bill or in any other bill that we pass in this Legislature, a law is clearly just a law and until it is tested in court at which point in time then we don't know until the court decides whether it is...runs afoul of our Constitution or not, and if it is never tested, there is not a problem. It could be tested as could any other law that we pass in this body. I would urge you to pass the...adopt the committee amendments and then debate the bill on its face and vote that up or down as you see fit. It is prudent at this point in time, I think, to adopt the committee amendments. Thank you. The question is the adoption of the committee amendments. All those in favor vote aye, opposed nay. Record, Mr. Clerk, please.

CLERK: 30 ayes, 1 nay, Mr. President, on adoption of committee amendments.

PRESIDENT: The committee amendments are adopted.